IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE EIGHTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 16923 of 2000

Between:

Bollaram Garm Panchayat, Rep.by it's Executive Officer,
G.Muralidhar , S/o. Shankaraiah Bollaram,
Medak District.

..... PETITIONER

AND

1 Government of Andhra Pradesh, Rep.by it's Principal Secretary,
Revenue(CT-III) Department, Secretariat,
Hyderabad.
2 Commissioner , Commercial Taxes Andhra Pradesh,
Hyderabad.
3 Commercial Tax Officer,
Medak.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to to issue a Writ of Mandamus or any other appropriate writ and declare that the action of the respondents in not releasing the profession tax amount which is collected from the territory of the petitioner gram Panachayat as provided for in G.O.Ms.No.544,Revenue(CT-III)Department dt.12th July 1999 is arbirary and discriminatory and consequently direct the respondent to release the profession tax amount to the petitioner Gram Panchayat with arrears from july 1999 and grant such other relief as it deems fit in the circumstances of the case.

Counsel for the Petitioner:MR.V.VENKATARAMANA

Counsel for the Respondent No.: SPL GP FOR TAXES

The Court made the following :

O r d e r: (Per BRSR, J)

The petitioner prays for issuance of a writ of Mandamus declaring the action of the respondents in not releasing the profession tax amount which is collected from the territory of the petitioner Gram Panchayat as provided for in G.O.Ms.No. 544, Revenue (CT-III) Department dated 12th July 1999 as arbitrary and discriminatory. The petitioner also prays for issuance of a consequential direction directing the respondents to release the profession tax amount to the petitioner Gram Panchayat with arrears from July, 1999.

In the counter-affidavit filed by the 3rd respondent, it is inter alia stated that the revenue collected through A.P. Tax on Professions, Trades, Callings and Employments Act, 1987 was being disbursed by the Government to local bodies annually for its civic maintenance. The Government vide its G.O.Ms.No. 544, Revenue (CT-III) Department dated 12-7-1999 entrusted the duty of disbursing the Professional Tax to the local bodies to the Commissioner of Commercial Taxes through his officers. The Commissioner has nominated the Commercial Tax Officer, Medak Circle i.e., the 3rd respondent to disburse the revenue collected under the above Act to the local areas falling under his jurisdiction.

It is stated in the counter-affidavit that the 3rd respondent disbursed the revenue collected under the Professional Tax during the financial year 1999-2000 to the petitioner-Gram Panchayat in the following manner.

Quarter Proceedings No. Amount

Ending. And Date

31-3-2000 A3/161/2000 dt.15-7-2000 Rs. 38,842-00

30-6-1999 -do- dt.18-4-2000 Rs. 7,125-00

30-6-2000 -do- dt.2-8-2000 Rs.1,95,677-00

In such view of the matter, no further directions are required to be issued since the Commercial Tax Department having collected the amounts towards the professional tax had already released and paid the same to the petitioner-Gram Panchayath.

The writ petition shall stand accordingly dismissed without any order as to costs.

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B.Sudershan Reddy, J.

8th June, 2005

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Ramesh Ranganathan, J.

Grr

Copies to:

1. Government of Andhra Pradesh, Rep.by it's Principal Secretary,
   Revenue(CT-III) Department, Secretariat,
   Hyderabad.
2 Commissioner , Commercial Taxes Andhra Pradesh,
   Hyderabad.
3 Commercial Tax Officer,
   Medak.

4. Spl. Govt. Pleader for Taxes.

5. 2 spare copies.